



# Non-expenditure Transfer (NET) Matrix in GWA

FMS's 13th Annual Government Financial  
Management Conference

August 13, 2003



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# What Are Nets in GWA?

- Non-expenditure transfers or NETs represent a transfer of funds between or within government agencies without recording a receipt or an expenditure (outlay) on the books of the Treasury.
- Transfers of this type must include a valid statutory authority or U.S. Code.

# What's New for Non-expenditure Transfers (Nets)?

- Current System
  - manually based
    - copies received by mail, fax or courier
  - no tie to the Combined Statement
  - no visual tie to OMB A-11
  - no tie to the USSGL
  - process took about 1 week
- New System
  - internet based, transactions are submitted online
  - NET Matrix available that crosswalks to transfer types, SF-133, and the USSGL
  - process takes 1-2 days
    - follow flow of document
  - Mandatory as of July 1, 2003



# NET Matrix



- Joint effort (FMS & OMB)
- Crosswalks to the Combined Statement, the USSGL and the SF-133
- Working Document



# FMS Transfer Types

- **Appropriation transfer-**
  - Current year transfers
    - BA (budget authority)
- **Balance transfer-**
  - Allocation transfer
    - (Ex. 20-11x1021)
  - Prior year transfer
    - Fiscal year transfers
    - Multi year transfers in second or later years
    - X-year transfers
- **Reappropriation Transfer-**
  - unobligated balances that have expired or would otherwise expire and becomes newly available for obligation
- **Capital Transfer-**
  - between revolving fund and 4 specified accounts
    - 1613, 1614, 2813, 2814



# How Do I Gain Access to GWA?

- Apply NOW! at [www.fms.treas.gov/gwa](http://www.fms.treas.gov/gwa)
- Fax the form to the GOALS Marketing Team on (202) 874-6170
- **Section III – Application Requested**
  - Check the box for **GWA- NET**
- **Section IV – Application Roles**
  - Preparer, Certifier                      - Agency All                      -Reviewer

# Contact Information

For further information on gaining access to GWA for  
NETs, contact:

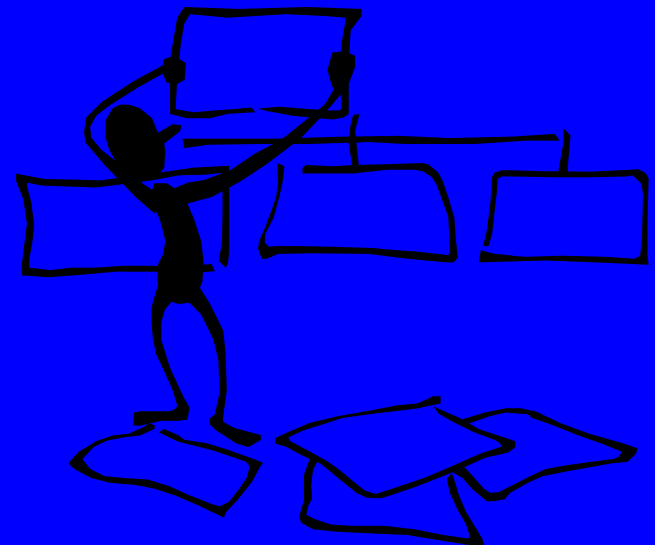
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202-874-9776

# What Are Major Changes Forthcoming in OMB Circular No. A-11?

- Clarifies description of reappropriations
- Streamlines presentation of rescissions and reductions and distinguishes between temporary and permanent reductions
- Requires additional lines in budget Schedule P tie to amounts reported in FACTS II
- Integrates performance and budget execution/formulation

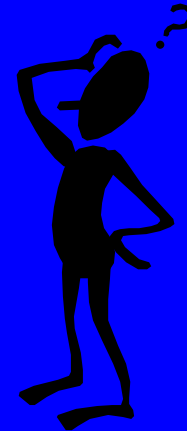




# Reappropriation – Existing Definition

- Is an extension in law of the availability of unobligated balances of budget authority that have expired or would otherwise expire.
- Is supposed to be scored as new budget authority in the year in which the balances become newly available for obligation.

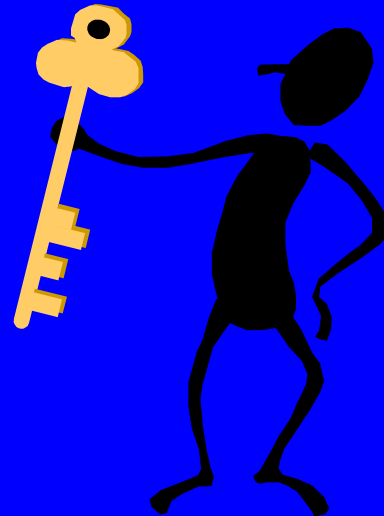
QUESTION: So . . . . what's the problem?



# Reappropriation – Difficulties With Existing Definition

**ANSWER:** Difficult in estimating in advance exactly how much will be extended or in which fiscal year; therefore these transactions are not always treated consistently in scorekeeping, the budget, budget execution and the USSGL.

So. . . how was the definition clarified?



# Reappropriation – Clarification of Existing Definition

- Amount of new budget authority resulting from legislation enacted after the law that provided the budget authority and that extends the period of availability of funds that have expired or would otherwise expire before the start of the fiscal year being scored.

So . . . how would the following transactions be classified?



# Reappropriation – Example Classifications of Transactions

- Provision in an appropriation act provided in that same act.  
Reappropriation or balance transfer?
- Previously enacted, standing provision of law  
Reappropriation or balance transfer?
- Subsequent legislation extends the availability of appropriations that have already expired.  
Reappropriation or balance transfer?
- Transfers of unobligated balances to other accounts that result from legislation that changes the purpose for which the balances are available.  
Appropriation (budget authority) transfer or balance transfer?



# Contact Information

For further information on integration of performance and budget execution/formulation, contact:

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# Resources



[www.fms.treas.gov/tfm](http://www.fms.treas.gov/tfm)

- Bulletin 2003-07

[www.fms.treas.gov/gwa](http://www.fms.treas.gov/gwa)

- Download ESAAS Request Form to gain access

[www.fms.treas.gov/ussgl](http://www.fms.treas.gov/ussgl)

- USSGL budgetary guidance and contacts for each agency



[www.whitehouse.gov/omb/circulars/a11](http://www.whitehouse.gov/omb/circulars/a11)

- OMB Circular No. A-11 (2003) – July 2003

[www.whitehouse.gov/omb/reports](http://www.whitehouse.gov/omb/reports)

- SF 133 Reports on Budget Execution and Budgetary Resources  
(with totals for budget agency and budget bureau)
- Differences between FACTS II and MAX A-11 actuals (year-end)
- Exact accounts and amounts loaded into MAX from FACTS II actuals (year-end)